



Finance Act 1982

CHAPTER 39

FINANCE ACT 1982

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- 5 Vehicles excise duty: Great Britain.
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Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982. (See end of Document for details)

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982. (See end of Document for details)

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982. (See end of Document for details)

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- I — PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 1
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GENERAL RATES OF DUTY

- V — PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 5

Schedule 5 — Annual Rates of Duty on Goods Vehicles

Part A

Part I — GENERAL PROVISIONS

Vehicles chargeable at the basic rate of duty

- 1 (1) Subject to paragraphs 5 and 6 below, the annual...

Vehicles exceeding 7.5 but not exceeding 12 tonnes plated weight

- 2 Subject to paragraphs 1(1)(c) above and 6 below, the annual...

Rigid goods vehicles exceeding 12 tonnes plated gross weight

- 3 (1) Subject to the provisions of this Schedule, the annual...

Tractor units exceeding 12 tonnes plated train weight

- 4 (1) This paragraph applies to a tractor unit which has...

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Special types of vehicles

5 (1) This paragraph applies to a goods vehicle—

Farmer’s goods vehicles and showmen’s goods vehicles

6 (1) If the unladen weight of— (a) a farmer’s goods...

Smaller goods vehicles

7 If a goods vehicle— (a) has an unladen weight which...

Vehicles treated as having reduced plated weights

8 (1) The Secretary of State may by regulations provide that,...

Plated and unladen weights

9 (1) Any reference in this Schedule to the plated gross...

Goods vehicles used partly for private purposes

10 (1) Where a goods vehicle is partly used for private...

Exempted vehicles

11 Duty shall not be chargeable by virtue of this Schedule...

12 (1) This paragraph and paragraph 13 below apply to agricultural...

13 (1) This paragraph shall have effect in relation to any...

Tractor units used with semi-trailers having only one axle when duty paid by reference to use with semi-trailers having more than one axle

14 (1) This paragraph applies in any case where—

Interpretation

15 (1) In this Schedule, unless the context otherwise requires—
“agricultural...

Part B — MODIFICATIONS FOR NORTHERN IRELAND

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Schedule 6 — Betting and Gaming Duties

Part I — GENERAL

1 In this Schedule— the “1981 Act” means the Betting and...

Part II

2

Part III — GAMING LICENCE DUTY

3 In section 14 of the 1981 Act (rate of duty)...

Part IV — BINGO DUTY

4 In section 17 of the 1981 Act (bingo duty) in...

5 (1) Schedule 3 to the 1981 Act (exemptions from bingo...

Part V — GAMING MACHINE LICENCE DUTY

Great Britain

6—8

9

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982. (See end of Document for details)

10
11
12 In subsection (6) of section 24 of the 1981 Act...
13 In subsection (4) of section 25 of the 1981 Act...
14 (1) In section 26 of the 1981 Act, in subsection...
15
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17 In paragraph 13 of Schedule 4 to the 1981 Act...
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Part disposals

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Disposals on a no-gain/no-loss basis

2

Subsequent disposals following no-gain/no-loss disposals

3

Receipts etc. which are not treated as disposals but affect relevant allowable expenditure

4

Reorganisations, reconstructions etc.

5

Calls on shares etc.

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Options

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Part II

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SCHEDULE 18 — Alternative Valuation of Ethane Used for Petrochemical Purposes

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982. (See end of Document for details)

The election

- 1 (1) An election shall be made— (a) in so far...

Conditions for acceptance of an election

- 2 (1) Subject to sub-paragraphs (2) and (3) below, the Board...
3 (1) In paragraph 2 above “relevant contract” means a contract...

Notice of acceptance or rejection

- 4 (1) Notice of the acceptance or rejection of an election...

Market value ceasing to be readily ascertainable

- 5 (1) In any case where— (a) it appears to the...

Price formula ceasing to give realistic market values

- 6 (1) If, at any time after the expiry of the...

Acceptance or rejection of new price formula

- 7 (1) Subject to sub-paragraph (3) below, the Board shall accept...
8 (1) Where the Board give notice to any person or...

Returns

- 9 In any case where a notice under paragraph 5(1)(b) above...

Penalties for incorrect information etc.

- 10 (1) Schedule 24 to the Finance Act 2007 (which penalises...

Interpretation

- 11 (1) Subsection (6) of section 134 of this Act has...

Schedule 19 — Supplementary Provisions Relating to APRT Part I — COLLECTION OF TAX

Payment of tax

- 1 (1) APRT which a participator is liable to pay in...
2 (1) Subject to sub-paragraph (2) below, if for any chargeable...
3 (1) Subject to paragraph (1A) below If in any month...
4 Certificates of tax deposit issued by the Treasury under section...

Assessments and appeals

- 5 (1) Where it appears to the Board that any APRT...
6 (1) Where it appears to the Board that any gross...
7 (1) A participator may appeal to the Special Commissioners against...
8 Paragraphs 5(2) to (4) and 7 above shall apply in...

Overpayment of tax

- 9 (1) Where in respect of any oil field a participator...

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982. (See end of Document for details)

Interest

- 10 (1) APRT payable for a chargeable period but not paid...

Transitional provisions

- 11 (1) In any case where, by virtue of section 105...
- 12 (1) Every participator in an oil field shall in March...
- 13 (1) If, in respect of the chargeable period ending on...
Part II — MISCELLANEOUS

Repayment of APRT

- 14 (1) If a participator in an oil field has an...

Transfer of interest in fields

- 15 (1) This paragraph has effect in a case where Part...

Net profit periods

- 16 (1) For the purposes of sections 111, 112 and 113...

Abandoned fields

- 17 (1) The provisions of this paragraph apply where—
Part III — AMENDMENTS
- 18 In section 2 of the principal Act, at the beginning...
- 19 (1) In paragraph 13 of Schedule 2 to the principal...
- 20 In sub-paragraph (2) and (4) of paragraph 5 of Schedule...
- 21 In section 1 of the Petroleum Revenue Tax Act 1980...

Schedule 20 — National Savings Accounts

- 1 The National Savings Bank Act 1971 shall have effect subject...
- 2 In subsection (2) of section 3 (provisions as to investment...
- 3 (1) In section 4 (power by order to limit amount...
- 4 (1) In subsection (1) of section 5 (interest on ordinary...
- 5 (1) In section 6 (interest on investment deposits) at the...
- 6 In section 7 (withdrawal of deposits)— (a) in subsection (1)...
- 7 In subsection (1) of section 8 (matters which may be...
- 8 In section 27 (interpretation) after the definition of “the Commissioners”...

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SCHEDULE 22 — Repeals

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Part II — VEHICLES EXCISE DUTY

Part III — GAMING MACHINE LICENCE DUTY

Part IV — INCOME AND CORPORATION TAX: GENERAL

- 1 The repeals of sections 131(6) and 249(5) of the Income...

- 2 The repeals in section 36 and 36A of the Finance...

Part V — OPTION MORTGAGE SCHEMES

Part VI — CAPITAL GAINS

Part VII — CAPITAL TRANSFER TAX

- 1 The repeals of— (a) section 26(2A) of the Finance Act...
- 2 The repeal of paragraph 12(1) and (2) of Schedule 5...
- 3 The remaining repeals, except those in section 86 of the...

Part VIII — STAMP DUTY

Part IX — OIL TAXATION

- 1 The repeal in section 12(3) of the Oil Taxation Act...
- 2 The repeal of section 105 of the Finance Act 1980...
- 3 The repeal of sections 122 to 128 of and Schedule...

Part X — BOARD OF REFEREES

Part XI — SPENT ENACTMENTS

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1982.